

Instructions for the Tobacco Tax License Application (Form 336)

Read all instructions before completing the Tobacco Tax License Application. Failure to accurately complete your application and submit all required documents, including the appropriate fee, will result in processing delays. All required forms can be found at www.michigan.gov/tobaccotaxes.

Use the appropriate checklist below to ensure all required documents are submitted in addition to the Tobacco Tax License Application (Form 336).

RENEWAL APPLICANTS

- ☐ [Form 4154](#): Tobacco Products Tax Electronic Application. This form is needed to provide a User ID and password for access to the Department's web site to complete your monthly tobacco tax return.
- ☐ [Form 3999](#): Trading Partner Agreement. Required for companies intending to submit tax return data via an ASCII file.
- ☐ Financial Statement: This statement should include current assets and liabilities.
- ☐ A valid lease agreement, if applicable.
- ☐ Applicable license application fee (see page 5).

NEW APPLICANTS-Wholesaler or Unclassified Acquirer License

- ☐ Photo identification (driver's license, passport, or similar ID) for each owner, officer, member, or partner of the organization.
- ☐ [Form 4154](#): Tobacco Products Tax Electronic Application. This form is needed to provide a User ID and password for access to the Department's web site to complete your monthly tobacco tax return.
- ☐ [Form 4240](#): Tobacco Products Electronic Funds Transfer (EFT) Debit Application. This form will provide you with a password so you can pay your monthly tobacco taxes electronically.
- ☐ [Form 323](#): Application for an Other Tobacco Products Tax Stamp (Non-Cigarette).
- ☐ [Form 3999](#): Trading Partner Agreement. Required for companies intending to submit tax return data via an ASCII file.
- ☐ Photographs of the physical location where tobacco products will be stored and sold.
- ☐ Financial Report: This report provides proof that the applicant has a minimum net worth of \$25,000.00.
- ☐ A valid lease agreement, if applicable.
- ☐ Applicable license application fee (see page 5).

NEW APPLICANTS-Secondary Wholesaler or Manufacturer License

- ☐ Photo identification (driver's license, passport, or similar ID) for each owner, officer, member, or partner of the organization.
- ☐ [Form 4154](#): Tobacco Products Tax Electronic Application. This form is needed to provide a User ID and password for access to the Department's web site to complete your monthly tobacco tax return.
- ☐ [Form 3999](#): Trading Partner Agreement. Required for companies intending to submit tax return data via an ASCII file.
- ☐ Photographs of the physical location where tobacco products will be stored and sold.
- ☐ Financial Report: This report provides proof that the applicant has a minimum net worth of \$25,000.00.
- ☐ A valid lease agreement, if applicable.
- ☐ Applicable license application fee (see page 5).

Retain a copy of your completed application and forms for your records.

Mail your original application, forms and any documentation with the proper application fee to:

Michigan Department of Treasury
Special Taxes Division / Tobacco Taxes
P.O. Box 30474
Lansing, MI 48909-7974

If you have questions, contact the Tobacco Tax Unit at (517) 636-4630.

The license year runs from
July 1, 2015, through June 30, 2016

☐ New License ☐ Renewal

Tobacco Tax License Application

Issued under authority of Public Act 327 of 1993 as amended.

PART 1: BUSINESS INFORMATION

Legal Name of Business										Account # (FEIN, TR or ME)			
Business Organization: <input type="checkbox"/> Individual/Sole Proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> LLC or LLP <input type="checkbox"/> Other: _____													
Operating Name of Business or DBA								Business Telephone Number			Business Fax Number		
Legal Address								City		State		ZIP Code	
Mailing Address of Business (Street or P.O. Box)								City		State		ZIP Code	
Address Where Tobacco Products are Received, Stored and Sold (Street)								City		State		ZIP Code	
Is this building owned or leased? <input type="checkbox"/> Owned <input type="checkbox"/> Leased Lease Expiration Date: _____. If leased, you must attach a copy of the current lease to this application.													
Hours of Operation (please type N/A if business is closed on a particular day):													
Sunday		Monday		Tuesday		Wednesday		Thursday		Friday		Saturday	
Open	Close	Open	Close	Open	Close	Open	Close	Open	Close	Open	Close	Open	Close
License Contact Person Name				Telephone Number		Fax Number		E-mail Address					
Tobacco Tax Return Preparer Name				Telephone Number		Fax Number		E-mail Address					

PART 2: BUSINESS OWNERS AND OPERATORS

Provide the following information for EACH and EVERY business owner, officer, partner, member, and other persons authorized to make purchasing decisions for this company. **If there are any changes in owners/operators during the license year, you must notify the Department.** Attach additional sheets if necessary.

Name				Title				Home Telephone Number				Social Security Number			
Residential Street Address				City				State				ZIP Code			
Are you a United States citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No		If no, are you eligible to obtain employment in the US? <input type="checkbox"/> Yes <input type="checkbox"/> No		Driver's License Number				State of Issuance				Date of Birth			
Name				Title				Home Telephone Number				Social Security Number			
Residential Street Address				City				State				ZIP Code			
Are you a United States citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No		If no, are you eligible to obtain employment in the US? <input type="checkbox"/> Yes <input type="checkbox"/> No		Driver's License Number				State of Issuance				Date of Birth			
Name				Title				Home Telephone Number				Social Security Number			
Residential Street Address				City				State				ZIP Code			
Are you a United States citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No		If no, are you eligible to obtain employment in the US? <input type="checkbox"/> Yes <input type="checkbox"/> No		Driver's License Number				State of Issuance				Date of Birth			
Name				Title				Home Telephone Number				Social Security Number			
Residential Street Address				City				State				ZIP Code			
Are you a United States citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No		If no, are you eligible to obtain employment in the US? <input type="checkbox"/> Yes <input type="checkbox"/> No		Driver's License Number				State of Issuance				Date of Birth			

Notify the Tobacco Tax Unit if there are changes to any information provided on this application.

PART 2: BUSINESS OWNERS AND OPERATORS — CONTINUED

Concerning each business owner, officer, partner, member, and other persons authorized to make purchasing decisions for this company, answer **ALL** of the following questions:

1. Has an owner/operator of the business:

- (a) Been issued a tobacco tax license in another state in his/her own name or in the name of a corporation, LLC, LLP or other entity? ☐ Yes ☐ No

If yes, list the name of the business and state located in: _____

- (b) Had a tobacco tax license/application suspended, revoked, refused or denied in Michigan or in any other state? ☐ Yes ☐ No

If yes, name of state(s): _____

- (c) Been charged, pled guilty to, or convicted of a crime (felony or misdemeanor)? ☐ Yes ☐ No

2. If the business is a corporation, LLC, LLP or other entity, has an officer, shareholder, member or partner:

- (a) Been issued a tobacco tax license in another state in his/her own name or in the name of a corporation, LLC, LLP or other entity? ☐ Yes ☐ No

If yes, list the name of the business: _____

- (b) Had a tobacco tax license/application suspended, revoked, refused or denied in Michigan or in any other state? ☐ Yes ☐ No

If yes, name of state(s): _____

- (c) Been charged, pled guilty to, or convicted of a crime (felony or misdemeanor)? ☐ Yes ☐ No

3. Does an owner, officer, partner, member or any person authorized to make purchasing decisions for this company have a financial interest in a retail business located in Michigan or elsewhere that sells tobacco products? ☐ Yes ☐ No

If yes, provide the name, address and telephone number for each of those retail businesses.

PART 3: TRANSPORTATION/CARRIER INFORMATION

List transportation/carrier name, address, telephone number and contact person for each shipping company used to ship tobacco **IN** Michigan, **INTO** Michigan, or export tobacco **FROM** this state to an out-of-state destination.

Company Name	Company Address	Telephone Number	Contact Person

PART 4: BUSINESS OPERATIONS — CONTINUED

List **ALL** companies from which you plan to purchase cigarettes, roll your own tobacco (RYO) or other tobacco products (OTP). Brand families must be reported for all Cigarettes and RYO. (Attach additional sheets if necessary.)

NOTE:

- ***If, during the license year, you wish to purchase tobacco products from a company that is not listed below, you MUST notify the department prior to doing so.***
- If importing tobacco from out of the country, you MUST include a current copy of your TTB Importers Permit.
- You MUST keep four (4) years of invoices at the physical location where tobacco will be received, stored or sold per 1993 PA 327.
- Purchases of non-approved NPM products are not allowed. Please review the authorized [NPM products directory](#) if you plan to purchase NPM products.

Company Name, Address and Telephone Number	Tobacco Type	Michigan Tobacco Tax Paid or Unpaid	Brand Family of Cigarette and/or RYO
	<input type="checkbox"/> CIGARETTE <input type="checkbox"/> RYO <input type="checkbox"/> OTP	<input type="checkbox"/> PAID <input type="checkbox"/> UNPAID	
	<input type="checkbox"/> CIGARETTE <input type="checkbox"/> RYO <input type="checkbox"/> OTP	<input type="checkbox"/> PAID <input type="checkbox"/> UNPAID	
	<input type="checkbox"/> CIGARETTE <input type="checkbox"/> RYO <input type="checkbox"/> OTP	<input type="checkbox"/> PAID <input type="checkbox"/> UNPAID	
	<input type="checkbox"/> CIGARETTE <input type="checkbox"/> RYO <input type="checkbox"/> OTP	<input type="checkbox"/> PAID <input type="checkbox"/> UNPAID	
	<input type="checkbox"/> CIGARETTE <input type="checkbox"/> RYO <input type="checkbox"/> OTP	<input type="checkbox"/> PAID <input type="checkbox"/> UNPAID	
	<input type="checkbox"/> CIGARETTE <input type="checkbox"/> RYO <input type="checkbox"/> OTP	<input type="checkbox"/> PAID <input type="checkbox"/> UNPAID	
	<input type="checkbox"/> CIGARETTE <input type="checkbox"/> RYO <input type="checkbox"/> OTP	<input type="checkbox"/> PAID <input type="checkbox"/> UNPAID	
	<input type="checkbox"/> CIGARETTE <input type="checkbox"/> RYO <input type="checkbox"/> OTP	<input type="checkbox"/> PAID <input type="checkbox"/> UNPAID	
	<input type="checkbox"/> CIGARETTE <input type="checkbox"/> RYO <input type="checkbox"/> OTP	<input type="checkbox"/> PAID <input type="checkbox"/> UNPAID	

Notify the Tobacco Tax Unit if there are changes to any information provided on this application.

PART 5: LICENSE TYPES AND FEES

Answer the following questions:

1. Do you plan to sell cigarettes or other tobacco products (OTP) to other businesses that will resell the tobacco to others, including your own retail stores at another location? ☐ Yes ☐ No
2. Do you plan to purchase cigarettes or OTP from companies or out-of-state distributors that are NOT Michigan tobacco tax licensees? ☐ Yes ☐ No
3. Do you plan to purchase Michigan tobacco tax-paid cigarettes and/or OTP? ☐ Yes ☐ No
4. What license or licenses are you applying for? Check **ALL** that apply. Contact the Tobacco Tax Unit if you have questions.

License Type	Tobacco Type	Fee	Description of License Type
<input type="checkbox"/> Manufacturer	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO or OTP	\$100	<p>A business that produces or manufactures cigarettes or other tobacco products and sells the tobacco to a Michigan licensed wholesaler or unclassified acquirer.</p> <p>A person who operates or who permits any other person to operate a cigarette making machine in Michigan for the purpose of producing, filling, rolling, dispensing, or otherwise generating cigarettes. A person meeting this description shall constitute a non-participating manufacturer.</p>
<input type="checkbox"/> Wholesaler	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO or OTP	\$100	A Michigan business that purchases cigarettes or other tobacco products from a manufacturer and sells 75% or more of the tobacco to other businesses for resale. Includes a chain of stores retailing tobacco to consumers if 75% of the tobacco was purchased from a manufacturer. A wholesaler may purchase TAX PAID and TAX UNPAID tobacco products.
<input type="checkbox"/> Unclassified Acquirer	<input type="checkbox"/> Cigarette	\$100	A business that imports or acquires TAX UNPAID cigarettes or other tobacco products from a source other than a wholesaler or secondary wholesaler for its own consumption, for sale to consumers or for sale to other businesses for resale.
	<input type="checkbox"/> RYO or OTP	\$10	
<input type="checkbox"/> Secondary Wholesaler	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO or OTP	\$25	A business that purchases Michigan tobacco TAX PAID cigarettes or other tobacco products from a Michigan licensed wholesaler or unclassified acquirer and that sells the tobacco to other businesses for re-sale. NOTE: A secondary wholesaler must maintain an established place of business in Michigan where the tobacco is received, stored and is available for sale or for inspection purposes during normal business hours.
<input type="checkbox"/> Vending Machine Operator	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO or OTP	Fee Varies	A business that purchases TAX PAID cigarettes or other tobacco products from a Michigan licensed manufacturer, wholesaler or secondary wholesaler and sells the tobacco to consumers through 1 or more vending machines. The fee for a vending machines operator license is calculated as follows: \$25 for the first vending machine plus \$6.25 for each additional vending machine.
<input type="checkbox"/> Transporter	<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO or OTP	\$50 per day	A business that imports or transports into this state, or transports in this state, cigarettes or other tobacco products obtained from a source located outside this state, or obtained from a person that is not a Michigan tobacco tax licensee. An interstate commerce carrier licensed by the interstate commerce commission to carry commodities in interstate commerce is not required to obtain a Transporter license. In addition, a Michigan tobacco tax licensee that has a business located outside of Michigan does not have to obtain a Transporter license.

Notify the Tobacco Tax Unit if there are changes to any information provided on this application.

PART 6: MANUFACTURER'S LICENSE

If you are applying for a Manufacturer's license, complete this section.

Indicate below which type of manufacturer applies to you:

- ☐ I am on the NAAG list of Participating Manufacturers (www.naag.org).
- ☐ I am a Non-Participating Manufacturer approved to sell tobacco products in the state of Michigan.
- ☐ I am a Non-Participating Manufacturer operating or allowing another person to operate a Cigarette Making Machine in Michigan.
- ☐ I am a manufacturer of Other Tobacco Products, including cigars and hookah.
- ☐ I am a manufacturer that will have in-state representatives.
If checked, complete and attach the [Tobacco Manufacturer's Representative Permission List \(form 4857\)](#).

Provide the following supporting documentation:

- ☐ Copy of TTB Federal Manufacturer of Tobacco Product Permit (MTP).
- ☐ Current wholesale price list for all products being imported/sold into Michigan, including UPC codes for all cigarette products.

The Department must be notified of any changes/updates to UPC codes for cigarette product.

TOBACCO TYPE	BRAND FAMILY OF Cigarette, RYO OR OTP (Attach additional sheets if necessary.)
<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO <input type="checkbox"/> OTP	
<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO <input type="checkbox"/> OTP	
<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO <input type="checkbox"/> OTP	
<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO <input type="checkbox"/> OTP	
<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO <input type="checkbox"/> OTP	
<input type="checkbox"/> Cigarette <input type="checkbox"/> RYO <input type="checkbox"/> OTP	

PART 7: VENDING MACHINE OPERATOR'S LICENSE

If you are applying for a vending machine operator's license, complete this section. (Attach additional sheets if necessary.)

Number of vending machines in use	Number of vending machines in storage	Total number of vending machines
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List below the business names and addresses where each vending machine is located:

1.
2.
3.

PART 8: CIGARETTE MAKING MACHINES/ROLLING MACHINES/MECHANICAL DEVICES

Please note a response is required to each question in Part 8.

MCL 205.422(b) defines a “cigarette making machine” as any machine or other mechanical device which meets all of the following criteria:

- Is capable of being loaded with loose tobacco, cigarette tubes or cigarette papers, and any other components related to the production of cigarettes;
- Is designed to automatically or mechanically produce, roll, fill, dispense, or otherwise generate cigarettes;
- Is commercial-grade or otherwise designed or suitable for commercial use; and
- Is designed to be powered or otherwise operated by a main or primary power source other than human power.

CIGARETTE MAKING MACHINES:

A. Does the business currently own or lease a CIGARETTE MAKING MACHINE?..... ☐ Yes ☐ No

If YES, please provide the address where the machine is located.

Address

B. Is there currently or will there be at least one CIGARETTE MAKING MACHINE operated at the above business address to produce, roll or otherwise generate cigarettes?..... ☐ Yes ☐ No

If YES, please indicate the number of CIGARETTE MAKING MACHINES currently operated at the above location (indicate zero if none currently operate): _____

OTHER ROLLING MACHINES OR MECHANICAL DEVICES:

A. Is there currently or will there be at least one machine or other mechanical device (which is not a CIGARETTE MAKING MACHINE) available for use by customers or others at the above business address for the purpose of producing, rolling or otherwise generating cigarettes? ☐ Yes ☐ No

If YES, please indicate the number of machines or other mechanical devices (which are not CIGARETTE MAKING MACHINES) currently operated at the above address: _____

Address

If YES, check ALL of the following that apply which best describes how the machine(s) or mechanical device(s) are powered in order to operate:

☐ Manual/Hand Crank ☐ Electric (Plug-In) ☐ Battery Operated

PART 9: CERTIFICATION

EACH and **EVERY** business owner, officer, partner, member, and other persons authorized to make decisions for this company listed in Part 2 must sign this application.

IN SIGNING THIS APPLICATION, I AGREE to comply with the provisions of the Tobacco Products Tax Act, 1993 PA 327. I declare *UNDER PENALTY OF PERJURY* that I have examined the information on this application, including any accompanying statements or attachments, and that, to the best of my knowledge, it is true and complete. I authorize the Michigan Department of Treasury to fax confidential tax information of the business to the fax number provided on this application. I recognize that faxing is not a secure means of transmission and I assume all risks involved.

Signature	Printed Name	Title	Date
Signature	Printed Name	Title	Date
Signature	Printed Name	Title	Date
Signature	Printed Name	Title	Date

Notify the Tobacco Tax Unit if there are changes to any information provided on this application.